

ID: CCA_2010022209132065

Number: **201012045**

Office:

Release Date: 3/26/2010

UILC: 31.00-00

From:

Sent: Monday, February 22, 2010 9:13:23 AM

To:

Cc:

Subject: RE: section 31 withholding question

I agree, the attached opinion would seem to answer the question. If a taxpayer under the facts presented below provides sufficient documentation, the taxpayer is entitled to the credit.

If you have any other questions, let me know.

From:

Sent: Thursday, February 04, 2010 12:26 PM

To:

Subject: section 31 withholding question

You are listed in the code and subject matter directory as the contact for section 31 issues. Below is an e-mail I received from a Revenue Agent requesting advice on how to handle a wage-earner who received two W-2s, one under a false SSN and one under a true SSN. I have done some research in Westlaw and haven't found anything addressing this issue. My inclination is that if the RA is satisfied that the taxpayer is the wage-earner for both W-2s, that she should credit him with the wages AND withholdings from BOTH, since a strict reading of section 31 requires that withholdings be credited to the "recipient" of the income. Do you agree with this?

Thanks for your help!